

What is claimed is:

1. A flowing exothermic composition, comprising an exothermic composition for forming a heater element by lamination and encapsulation in a packaging material, wherein the exothermic composition has the plastic flowability and is controlled by the flowability.
2. The flowing exothermic composition according to claim 1, wherein the flowability is in a range of 0.5 to 20 kg/cm² at a temperature of 20°C.
3. The flowing exothermic composition according to claim 1 or 2, wherein, after the flowing exothermic composition is laminated and encapsulated in a packaging material, the moisture in the flowing exothermic composition as a barrier is moved to a water-absorbing sheet, and whereby continuous voids are formed in the interior of said flowing exothermic composition.
4. The flowing exothermic composition according to any one of claims 1 to 3, wherein a void-forming fiber is contained in the flowing exothermic composition.
5. The flowing exothermic composition according to claim 4, wherein the void-forming fiber is a hydrophobic void-forming fiber.
6. A heater element, wherein the flowing exothermic composition according to any one of claims 1 to 5 is laminated and encapsulated in a packaging material, at least a part of

the packaging material having the breathability.

7. The heater element according to claim 6, wherein a breathable water-absorbing sheet covers one side or both sides of the flowing exothermic composition.

8. The heater element according to claim 7, a breathable water-absorbing sheet is laminated so as not to exist in a sealing part.

9. The heater element according to claim 7 or 8, wherein the water-absorbing sheet is formed by inclusion of a water-absorbing agent in a water-absorbing support.

10. A process for manufacturing a heater element, which comprises patterning and laminating the flowing exothermic composition according to any one of claims 1 to 5 on a sheet-like water-absorbing sheet having the breathability, further laminating another water-absorbing sheet thereon so as to cover the exothermic composition, fixing respective water-absorbing sheets with the adhering force of the exothermic composition in the state where the exothermic composition is held therebetween, which is punched except for a sealing part into a greater shape than that of an exothermic composition to form a laminate, and then holding this laminate between a substrate and a covering material to thermally fusion bond or thermally adhere a sealing part between the covering material and the substrate.